

INITIATIVE 920

I, Sam Reed, Secretary of State of the State of Washington and custodian of its seal, hereby certify that, according to the records on file in my office, the attached copy of Initiative Measure No. 920 to the People is a true and correct copy as it was received by this office.

1 AN ACT Relating to taxation; creating new sections; and repealing
2 RCW 83.100.010, 83.100.020, 83.100.040, 83.100.046, 83.100.047,
3 83.100.050, 83.100.060, 83.100.070, 83.100.080, 83.100.090, 83.100.095,
4 83.100.110, 83.100.120, 83.100.130, 83.100.140, 83.100.150, 83.100.160,
5 83.100.170, 83.100.180, 83.100.190, 83.100.200, 83.100.210, 83.100.220,
6 83.100.900, 83.100.901, 83.100.902, 83.100.903, 83.100.904, and
7 83.100.905.

8 BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

9 NEW SECTION. **Sec. 1.** The intent of this act is to prohibit taxes
10 triggered by death. All death, estate, gift, and inheritance taxes are
11 prohibited in the state of Washington.

12 NEW SECTION. **Sec. 2.** The following acts or parts of acts are each
13 repealed:

14 (1) RCW 83.100.010 (Short title) and 2005 c 516 s 19, 1988 c 64 s
15 1, & 1981 2nd ex.s. c 7 s 83.100.010;

16 (2) RCW 83.100.020 (Definitions) and 2005 c 516 s 2, 2001 c 320 s
17 15, 1999 c 358 s 19, 1998 c 292 s 401, 1994 c 221 s 70, 1993 c 73 s 9,
18 1990 c 224 s 1, 1988 c 64 s 2, & 1981 2nd ex.s. c 7 s 83.100.020;

1 (3) RCW 83.100.040 (Estate tax imposed--Amount of tax) and 2005 c
2 516 s 3, 1988 c 64 s 4, & 1981 2nd ex.s. c 7 s 83.100.040;
3 (4) RCW 83.100.046 (Deduction--Property used for farming--
4 Requirements, conditions) and 2005 c 514 s 1201 & 2005 c 516 s 4;
5 (5) RCW 83.100.047 (Marital deduction, qualified domestic trust--
6 Election--Other deductions taken for income tax purposes disallowed)
7 and 2005 c 516 s 13;
8 (6) RCW 83.100.050 (Tax returns--Filing dates--Extensions) and 2005
9 c 516 s 5, 1988 c 64 s 6, 1986 c 44 s 1, & 1981 2nd ex.s. c 7 s
10 83.100.050;
11 (7) RCW 83.100.060 (Date payment due--Extensions) and 2005 c 516 s
12 6, 1988 c 64 s 7, & 1981 2nd ex.s. c 7 s 83.100.060;
13 (8) RCW 83.100.070 (Interest on amount due--Penalty for late
14 filing--Exceptions--Rules) and 2005 c 516 s 7, 2000 c 105 s 1, 1997 c
15 136 s 1, 1996 c 149 s 13, 1988 c 64 s 8, & 1981 2nd ex.s. c 7 s
16 83.100.070;
17 (9) RCW 83.100.080 (Department to issue release) and 1988 c 64 s 9,
18 1986 c 44 s 2, & 1981 2nd ex.s. c 7 s 83.100.080;
19 (10) RCW 83.100.090 (Amended returns--Adjustments or final
20 determinations) and 2005 c 516 s 8, 1988 c 64 s 10, & 1981 2nd ex.s. c
21 7 s 83.100.090;
22 (11) RCW 83.100.095 (Examination by department of returns, other
23 information--Assessment of additional tax, interest) and 2005 c 516 s
24 14;
25 (12) RCW 83.100.110 (Tax lien) and 2005 c 516 s 9, 1988 c 64 s 11,
26 & 1981 2nd ex.s. c 7 s 83.100.110;
27 (13) RCW 83.100.120 (Liability for failure to pay tax before
28 distribution or delivery) and 1981 2nd ex.s. c 7 s 83.100.120;
29 (14) RCW 83.100.130 (Refund for overpayment--Requirements) and 2005
30 c 516 s 10, 1997 c 157 s 6, 1996 c 149 s 14, 1988 c 64 s 12, & 1981 2nd
31 ex.s. c 7 s 83.100.130;
32 (15) RCW 83.100.140 (Criminal acts relating to tax returns) and
33 2005 c 516 s 11, 1988 c 64 s 13, & 1981 2nd ex.s. c 7 s 83.100.140;
34 (16) RCW 83.100.150 (Collection of tax--Findings filed in court)
35 and 2005 c 516 s 12, 1988 c 64 s 14, & 1981 2nd ex.s. c 7 s 83.100.150;
36 (17) RCW 83.100.160 (Clerk to give notice of filings) and 1993 c
37 413 s 1 & 1988 c 64 s 15;
38 (18) RCW 83.100.170 (Court order) and 1988 c 64 s 16;

1 (19) RCW 83.100.180 (Objections) and 1999 c 42 s 636 & 1988 c 64 s
2 17;

3 (20) RCW 83.100.190 (Hearing by court) and 1988 c 64 s 18;

4 (21) RCW 83.100.200 (Administration--Rules) and 1988 c 64 s 19;

5 (22) RCW 83.100.210 (Application of chapter 82.32 RCW--Closing
6 agreements authorized) and 2005 c 516 s 15 & 1996 c 149 s 18;

7 (23) RCW 83.100.220 (Deposit of funds into education legacy trust
8 account) and 2005 c 516 s 16;

9 (24) RCW 83.100.900 (Repeals and saving) and 1981 2nd ex.s. c 7 s
10 83.100.160;

11 (25) RCW 83.100.901 (Section captions not part of law) and 1981 2nd
12 ex.s. c 7 s 83.100.170;

13 (26) RCW 83.100.902 (New chapter) and 1981 2nd ex.s. c 7 s
14 83.100.180;

15 (27) RCW 83.100.903 (Effective date--1981 2nd ex.s. c 7) and 1981
16 2nd ex.s. c 7 s 83.100.190;

17 (28) RCW 83.100.904 (Captions--1988 c 64) and 1988 c 64 s 30; and

18 (29) RCW 83.100.905 (Severability--1988 c 64) and 1988 c 64 s 31.

19 NEW SECTION. **Sec. 3.** This act applies to the estates of people
20 who die on or after the effective date of this act.

21 NEW SECTION. **Sec. 4.** The provisions of this act are to be
22 liberally construed to effectuate the intent and purpose of this act in
23 favor of Washington state residents.

24 NEW SECTION. **Sec. 5.** If any provision of this act or its
25 application to any person or circumstance is held invalid, the
26 remainder of the act or the application of the provision to other
27 persons or circumstances is not affected.

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